



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[REG-146537-06]

RIN 1545-BG08

### Income of Foreign Governments and International Organizations; Comment Period Reopening; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking; reopening of comment period; correction.

**SUMMARY:** This document contains a notice of proposed rulemaking; reopening the comment period (REG-146537-06) that was published in the **Federal Register** on December 29, 2022, relating to the exemption from taxation afforded to foreign governments under section 892.

**DATES:** Written or electronic comments and requests for a public hearing are still being accepted and must be received by February 27, 2023.

**ADDRESSES:** Commenters are strongly encouraged to submit additional public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG-146537-06) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (the “Treasury Department”) and the Internal Revenue Service (the “IRS”) will publish for public availability any comment submitted electronically, and on paper, to its public docket. Send hard copy submissions to: CC:PA:LPD:PR (REG-146537-06), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours

of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–146537–06), Courier’s Desk,  
Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC  
20224.

**FOR FURTHER INFORMATION CONTACT:** Concerning the notice of proposed rulemaking, Joel Deuth, at (202) 317-6938; concerning submissions of comments or requests for a public hearing, Vivian Hayes at (202) 317-5306 (not toll-free numbers) or by sending an email to *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

**Background**

The notice of proposed rulemaking that is the subject of this correction is under section 892 of the Internal Revenue Code.

**Need for Correction**

As published on December 29, 2022 (87 FR 80108) the notice of proposed rulemaking (REG-146537-06) contains errors that need to be corrected.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-146537-06) that is the subject of FR Doc. 2022-27969, appearing on page 80108 in the **Federal Register** on December 29, 2022, is corrected to read as follows:

On page 80109, in the first column, under the heading “**Supplementary Information**”, the first sentence is corrected to read “Generally, REG-146537-06, 76 FR 68119 (November 23, 2011) (the “2011 proposed regulations”) provides guidance relating to the exemption from taxation afforded to foreign governments from qualified investments in the United States under section 892 of the Internal Revenue Code.”.

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